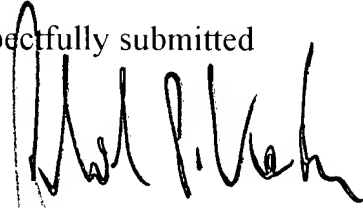


Favorable consideration of the claims is urged.

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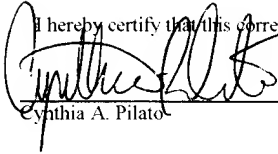
(212)370-4000

Respectfully submitted



Gabriel P. Katona
attorney of record

I hereby certify that this correspondence is deposited with the U.S. Postal Service, addressed as above, on April 16, 2001



Cynthia A. Pilato